

## APPROPRIATIONS RESOLUTION

A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED ESTIMATED REVENUES FOR FY2004 FOR THE OPERATING BUDGET AND THE CAPITAL IMPROVEMENTS PROGRAM FOR THE COUNTY OF CHESTERFIELD, VIRGINIA

BE IT HEREBY RESOLVED by the Board of Supervisors of the County of Chesterfield:

That for the fiscal year beginning on the first day of July, 2003, and ending on the thirtieth day of June, 2004, the following sections shall be adopted:

Sec. 1 The following designated funds and accounts shall be appropriated from the designated estimated revenues to operate and to provide a capital improvements program for the County: It is the intent of the Board of Supervisors that general property taxes levied on January 1, 2003 and due December 5, 2003 be appropriated for FY2004.

<b><u>General Fund</u></b>	<b><u>FY04 Adopted</u></b>
<i>Estimated Revenue:</i>	
From Local Sources:	
General Property Taxes	\$249,166,100
Other Local Taxes	75,575,000
Licenses, Permits, Fees	8,675,400
Fines, Forfeitures and Uses of Money & Property	4,617,400
Service Charges	20,905,700
Miscellaneous and Recovered Costs	9,259,000
From Other Agencies:	
State and Federal	109,775,700
Other Financing Sources:	
Reserves	9,129,600
Transfer from County Capital Projects	617,000
Transfer from Water Operating Fund	1,214,500
Anticipated Fund Balance 7/1/03	<u>36,604,300</u>
<b>Total Revenues</b>	<b>\$525,539,700</b>
<i>Appropriations:</i>	
General Government	\$32,121,800
Administration of Justice	5,822,300
Public Safety	99,825,800
Public Works	14,600,300
Health and Welfare	42,852,700
Parks, Rec., Cultural	16,414,000
Community Development	10,971,700
Debt Service	13,830,500
Operating Transfers	251,541,700
Reserves	954,600
Ending Fund Balance, 6/30/2004*	<u>36,604,300</u>
<b>Total General Fund:</b>	<b>\$525,539,700</b>
*This includes encumbrances carried forward in all funds not to exceed \$10 million. (See "Section 5")	

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### Comprehensive Services Fund

<i>Estimated Revenue:</i>	Reimbursement, Colonial Heights	\$186,300
	State Aid, Comprehensive Services	3,399,200
	State, Miscellaneous	120,000
	Transfer from Social Services	445,200
	Transfer from Schools	883,500
	Transfer from General Fund	<u>999,600</u>
	<b>Total Revenue</b>	<b>\$6,033,800</b>

<i>Appropriations:</i>	Operating Expenses	<u>\$6,033,800</u>
	<b>Total Appropriations</b>	<b>\$6,033,800</b>

### School Operating Fund

<i>Estimated Revenue:</i>	Local Sources	\$15,473,500
	State	153,214,900
	Federal	20,449,700
	Transfer from School CIP	620,900
	Use of Reserve	308,200
	Transfer from School Operating	600,800
	Transfer from School Food Service	552,600
	Transfer from General Fund:	
	State Sales Tax	35,155,400
	Local Taxes	184,757,800
	Prior Year Revenue	2,998,000
	Grounds Maintenance	<u>1,502,400</u>
	<b>Total General Fund</b>	<b>\$224,413,600</b>

Beginning Balance	<u>1,365,000</u>
<b>Total Revenues, Transfers &amp; Reserves</b>	<b>\$416,999,200</b>

<i>Appropriations:</i>	Instruction	\$289,178,316
	Administration A./H.	15,199,982
	Pupil Transportation	14,978,381
	Operations & Maintenance	41,790,521
	Debt Service	39,384,800
	Food Service	14,964,800
	Grounds Maintenance	<u>1,502,400</u>
	<b>Total Appropriations</b>	<b>\$416,999,200</b>

### School Capital Projects Fund

<i>Estimated Revenue:</i>	Bond Proceeds	\$14,341,600
	Interest Earnings	620,900
	State Construction Allocation	<u>793,000</u>
	<b>Total Revenue School Capital Projects Fund</b>	<b>\$15,755,500</b>

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<i>Appropriations:</i>	Transfer to School Operating Fund	\$620,900
	School Projects	<u>15,134,600</u>
	<b>Total Appropriations School Capital Projects Fund</b>	<b>\$15,755,500</b>

### **County Grants Fund:**

<i>Estimated Revenue:</i>	From Other Governments	\$5,913,000
	From the General Fund	<u>1,359,200</u>
	<b>Total Revenue</b>	<b>\$7,272,200</b>

<i>Appropriations:</i>	Commonwealth Attorney - Drug Court	\$502,000
	Community Corrections Services	
	Domestic Violence Resource Center	74,000
	Options	61,500
	Pretrial	327,400
	Post Trial	1,546,400
	Targeted Capacity Expansion Grant	299,800
	Community Development Block Grant	2,050,500
	Domestic Violence Victim Advocate (V-STOP)	42,800
	Families First	346,300
	Fire FEMA Turnout Gear	77,500
	Litter Grant	27,200
	Police Domestic Violence Coordinator	48,500
	Police - Domestic Violence Prosecutor	76,800
	Police - School Resource Officers	46,600
	USDA Juvenile Detention Grant	40,000
	Victim/Witness Assistance	359,700
	VJCCCA	<u>1,345,200</u>
	<b>Total Appropriations</b>	<b>\$7,272,200</b>

### **County CIP Fund**

<i>Estimated Revenue:</i>	Lease/Purchase Proceeds	\$37,548,200
	Interest Earnings	617,000
	Transfer from General Fund	11,101,900
	Transfer from Utilities	2,070,000
	Transfer from Cash Proffers	348,600
	State Grants/Reimbursements	<u>6,671,700</u>
	<b>Total Revenue</b>	<b>\$58,357,400</b>

<i>Appropriations:</i>	County Capital Projects	\$57,740,400
	Transfer to the General Fund	<u>617,000</u>
	<b>Total County CIP Funds</b>	<b>\$58,357,400</b>

### **County Maintenance Projects Fund**

<i>Estimated Revenue:</i>	Transfer from General fund	<u>\$1,750,000</u>
	<b>Total Revenue</b>	<b>\$1,750,000</b>

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<i>Appropriations:</i>	County Maintenance Projects	<u>\$1,750,000</u>
	<b>Total County Maintenance Projects</b>	<b>\$1,750,000</b>

### **Cash Proffer Fund**

<i>Estimated Revenue:</i>	Cash Proffers	<u>\$518,600</u>
	<b>Total Revenues</b>	<b>\$518,600</b>

<i>Appropriations:</i>	Reimbursement	<u>\$170,000</u>
	Transfer to County Capital Projects Fund	<u>348,600</u>
	<b>Total Appropriations</b>	<b>\$518,600</b>

### **Vehicle and Communications Maintenance**

<i>Estimated Revenue:</i>	Fleet Management Charges	<u>\$8,895,500</u>
	Radio Shop Charges	<u>1,393,000</u>
	<b>Total Revenue</b>	<b>\$10,288,500</b>

<i>Appropriations:</i>	Fleet Management Charges	<u>\$8,895,500</u>
	Radio Shop Charges	<u>1,393,000</u>
	<b>Total Appropriations</b>	<b>\$10,288,500</b>

### **Construction Management Fund**

<i>Estimated Revenue:</i>	Reimbursement for Services	<u>\$514,600</u>
	<b>Total Revenue</b>	<b>\$514,600</b>

<i>Appropriations:</i>	Construction Management Operations	<u>\$514,600</u>
	<b>Total Appropriations</b>	<b>\$514,600</b>

### **Risk Management Fund**

<i>Estimated Revenue:</i>	Operating Revenues	<u>\$3,778,300</u>
	Interest Earnings	<u>200,000</u>
	Beginning Retained Earnings	<u>3,279,500</u>
	<b>Total Revenue</b>	<b>\$7,257,800</b>

<i>Appropriations:</i>	Risk Management Operations	<u>\$3,952,500</u>
	Ending Retained Earnings	<u>3,305,300</u>
	<b>Total Appropriations</b>	<b>\$7,257,800</b>

### **Airport Fund**

<i>Estimated Revenue:</i>	Operating Revenue	<u>\$491,200</u>
	<b>Total Revenue</b>	<b>\$491,200</b>

<i>Appropriations:</i>	Airport Operations	<u>\$491,200</u>
	<b>Total Appropriations</b>	<b>\$491,200</b>

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## Utilities Fund

<i>Estimated Revenue:</i>	Service Charges	\$43,398,000
	Capital Cost Recovery Charges	11,551,000
	Hydrant/Fire Protection	1,214,500
	Other Revenue	7,364,300
	Anticipated Future Revenue	<u>3,549,100</u>
	<b>Total Revenue</b>	<b>\$67,076,900</b>
<i>Appropriations:</i>	Operations	\$35,834,800
	Debt Service	7,891,400
	Transfer to County Capital Projects	70,000
	Transfer to Capital Projects	21,702,000
	Payment in Lieu of Taxes	1,214,500
	Transfer to Water Improvement Replacement Fund	<u>364,200</u>
	<b>Total Appropriations</b>	<b>\$67,076,900</b>

## Utilities Capital Project Funds

<i>Estimated Revenue:</i>	Transfer from Water/Wastewater Operating Fund	\$18,152,900
	Anticipated Future Revenues	<u>3,549,100</u>
	<b>Total Revenue</b>	<b>\$21,702,000</b>
<i>Appropriations:</i>	Capital Projects	<u>\$21,702,000</u>
	<b>Total Appropriations</b>	<b>\$21,702,000</b>

Sec. 2      Appropriations in addition to those contained in the general appropriation resolution may be made by the Board only if there is available in the fund an unencumbered and unappropriated sum sufficient to meet such appropriations.

Sec. 3      The County Administrator may, as provided herein, except as set forth in Sections 7, 12, 13, 15, 16, 17, 18, 19 and 21, authorize the transfer of any unencumbered balance or portion thereof from one classification of expenditure to another within the same department or appropriation category. The County Administrator may transfer up to \$20,000 from the unencumbered appropriated balance of one appropriation category to another appropriation category. No more than one transfer may be made for the same item causing the need for a transfer, unless the total amount to be transferred for the item does not exceed \$20,000.

Sec. 4      The County Administrator may increase appropriations for the following non-budgeted revenue items that may occur during the fiscal year:

- a) Insurance recoveries received for damage to any County property, including vehicles, for which County funds have been expended to make repairs.
- b) Refunds or reimbursements made to the County for which the County has expended funds directly related to that refund or reimbursement.
- c) Revenue not to exceed \$20,000.

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Sec. 5 All outstanding encumbrances, both operating and capital, in all county funds up to \$10 million, at June 30, 2003 shall be an amendment to the adopted budget and shall be reappropriated to the 2003-2004 fiscal year to the same department and account for which they were encumbered in the previous year.

- a) At the close of the fiscal year, all unencumbered appropriations lapse for budget items other than: Capital Projects, general fund transfers for capital projects and grants, District Improvement Funds, construction reserve for capital projects, reserves, refunds for off-site and oversized water and wastewater facilities, grants, cash proffers, Economic Development Incentive funds, actual transient occupancy tax revenues received and budgeted expenditures in connection with the Richmond Convention Center, Public Safety Career Development Reserve and donations restricted to specific purposes, including donations made by citizens and citizen groups in support of County programs.
- b) With adoption of this resolution all transient occupancy tax revenue received and related expenditures prior to June 30, 2003 are hereby reappropriated.
- c) With adoption of this resolution all monies reserved for career development for public safety departments prior to June 30, 2003 are hereby reappropriated.
- d) With adoption of this resolution all monies reserved for District Improvement Funds prior to June 30, 2003 are hereby reappropriated.
- e) With adoption of this resolution all monies reserved for the County and School's Reserve for Future Capital Projects prior to June 30, 2003 are hereby reappropriated.
- f) With adoption of this resolution all grant program income received prior to June 30, 2003 is hereby reappropriated.

Sec. 6 Appropriations designated for capital projects will not lapse at the end of the fiscal year but shall remain appropriations until the completion of the project or until the Board of Supervisors, by appropriate ordinance or resolution, changes or eliminates the appropriation. The County Administrator may approve necessary accounting transfers between funds to enable the capital projects to be accounted for correctly. Upon completion of a capital project, staff is authorized to close out the project and transfer any remaining balances to the funding source. This section applies to all existing appropriations for Capital Projects at June 30, 2003 and appropriations in the 2003-2004 budget. The County Administrator may approve construction contract change orders up to an increase of \$49,999 and approve all change orders for reductions to contracts. The Board of Supervisors must approve all change orders of \$50,000 or more or when the aggregate of all changes to a contract exceed 10% of the original contract amount (or 20% if the contract is for less than \$500,000).

Sec. 7 The County Administrator may authorize the transfer of Utilities Capital Projects funds that are 20% or up to \$100,000 of the original project cost, whichever is less, from any Utilities Capital Project to any other Utilities Capital Project. Should the actual contract price for a project be less than the appropriation, the County Administrator may approve transfer of excess funds to the funding source upon completion of the project.

Sec. 8 The approval by the Board of Supervisors to request and accept any grant of funds to the County constitutes the appropriation of both the revenue to be received from the grant and the County's expenditure required by the terms of the grant, if any. The appropriation of grant funds will not lapse at the end of the fiscal year, but shall remain appropriated until completion of the grant or until the Board of Supervisors changes or eliminates the appropriation. The County Administrator may reduce any grant appropriation to the level approved by the granting agency during the fiscal year. The County Administrator may approve necessary accounting transfers between funds to enable the grant to be accounted for correctly. All transfers to grant funds from operating funds are automatically carried over and reappropriated, unless the grant is completed and is to be closed out at June 30. Upon completion of a grant project, County Administrator is authorized

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to close the grant and transfer back to the funding source any remaining balances. The County Administrator is authorized to reprogram Community Development Block Grant Funds by closing program centers and transferring funding to newly approved programs based on adoption by the Board of Supervisors. This applies to appropriations for grants outstanding at June 30, 2003 and appropriations in the 2003-2004 budget.

- Sec. 9 The County Administrator may reduce revenue and expenditure appropriations related to programs funded all or in part by the Commonwealth of Virginia and/or the federal government to the level approved by the responsible state or federal agency. The County Administrator may adjust items among appropriation categories in order to address state/federal reductions.
- Sec. 10 The Director of Accounting is authorized to make transfers to various funds for which there are transfers budgeted. The Director shall transfer funds only as needed up to amounts budgeted, or in accordance with any existing bond resolutions that specify the manner in which transfers are to be made.
- Sec. 11 The Treasurer may advance monies to and from the various funds of the County to allow maximum cash flow efficiency. The advances must not violate county bond covenants or other legal restrictions that would prohibit such an advance.
- Sec. 12 The County Administrator is authorized to make expenditures from Trust & Agency Funds for the specified reasons for which the funds were established. In no case shall the expenditure exceed the available balance in the fund.
- Sec. 13 The County Administrator is authorized to transfer among appropriation categories and/or appropriate funds in excess of \$20,000 for supplemental retirement, Worker's Compensation, healthcare for retirees, costs related to other compensation issues, and/or any amount of Insurance Reserve funds consistent with the County's Risk Management program to departments, as needed.
- Sec. 14 The portion of the reserve for capital projects related to the school budget will be added to the reserve for future capital projects in the general fund; and will be designated for school projects.
- Sec. 15 The County Administrator may appropriate revenues and increase expenditures in excess of \$20,000 for funds received by the County from asset forfeitures for operating expenditures directly related to drug enforcement. This applies to funds currently on-hand at June 30, 2003, and all funds received in the 2003-2004 budget year. The outstanding balance of these funds at June 30, 2003 or June 30, 2004 shall not lapse but be carried forward into the next fiscal year.
- Sec. 16 The County Administrator may increase the general fund appropriation in the School Operating Fund, contingent upon availability of funds and taking into consideration any other expenditures which may have occurred, based on the following schedule:
- a) Increase general fund transfer/appropriation on December 15 by \$1,500,000.
  - b) Increase general fund transfer/appropriation on February 15 by \$1,500,000.
  - c) Increase general fund transfer/appropriation on April 15 by \$1,500,000.
- Sec. 17 Subsequent to all audit adjustments, the County Administrator may increase appropriations or authorize transfers of existing appropriations at June 30. This includes the authority to designate all available FY2003 operating funds to the general fund Reserve for Capital Projects or for subsequent years appropriations, assuming ending general fund balance is maintained at a minimum of 7.5% of general fund expenditures.

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- Sec. 18 The County Administrator is authorized to reallocate funding sources for Capital Projects, arbitrage rebates/penalties, and debt service payments and to appropriate bond interest earnings to minimize arbitrage rebates/penalties. This authority would include the appropriation of transfers among funds to accomplish such reallocations. Budgets for specific Capital Projects will not be increased beyond the level authorized by Sections 3 and 4. This applies to funds currently on-hand in FY2003, and all funds received in the 2003-2004 budget year.
- Sec. 19 The County Administrator is authorized to transfer among appropriation categories any amount of funds associated with implementation of the Comprehensive Services Act for at-risk youth and families and funding associated with the implementation of the VJCCA Grant to record transactions.
- Sec. 20 Salaries for Planning Commissioners will be increased equivalent to the increase given to all County employees.
- Sec. 21 Effective upon adoption of this resolution, the County Administrator is authorized to approve transfers among funds and capital projects as long as total net appropriation is not increased.
- Sec. 22 Beginning with the FY97 budget and effective upon adoption of this resolution, the Utilities Department rate stabilization reserve shall be created and maintained as per guidelines outlined below:
- a) The minimum annual contribution to the reserve will be 50% of the previous year's depreciation on fixed assets.
  - b) The annual contribution to the reserve will continue until 100% of accumulated depreciation on the fixed assets is funded. If at the beginning of a fiscal year a reserve balance exceeds 100% of accumulated depreciation, a reduction in the annual contribution may be considered.
  - c) Funds cannot be used from the rate stabilization reserve if the balance falls below 25% of that utility's fixed asset accumulated depreciation.
  - d) The declaration of a financial emergency by the Director of Utilities and a corresponding four-fifths vote by the Board of Supervisors at a publicly advertised meeting declaring the existence of such an emergency is required to suspend Sec. 22 a, Sec. 22 b, and Sec. 22 c.
- Sec. 23 Upon adoption of this resolution, the School Board and/or the School Superintendent may make expenditure changes within the school appropriations as follows:
- a) Transfers of \$20,000 or less are subject to the approval of the Superintendent.
  - b) Transfers of \$20,001 to \$499,999 require the approval of the Superintendent and the School Board.
  - c) Transfers of \$500,000 or more require the approval of the Superintendent, the School Board, and the Board of Supervisors.
- The School Board and/or the School Superintendent shall prepare a budget status report reflecting changes to the approved school budget between appropriation categories, as amended, and the report shall be presented to the County Administrator quarterly.
- Sec. 24 The County Administrator is authorized to reclassify budgeted revenues, as appropriate, to reflect implementation of the State's Personal Property Tax Relief Act. This applies to funds currently on-hand in FY2003, and all funds received in the 2003-2004 budget year.
- Sec. 25 The County Administrator is authorized to reduce the current year departmental budget appropriation by the same dollar amount of the prior year overspending inclusive of encumbrances carried forward.